



Anti-corruption & Bribery Policy



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1. Policy statement

Sii Sp. z o.o. (hereinafter: Sii) is committed to conduct business with integrity and according to the highest ethical and anti-corruption standards. The company belongs to the group of The Spokesman of the Ethical Standards by Global Compact Network Poland and declares the will to constantly work to raise ethical standards inside and outside the organization.

All Sii Workers, partners and suppliers are expected to act with honesty, fairness and high ethical standards, as well as follow all anti-corruption/bribery laws and avoid any impropriety or conflict of interest. This Policy should be broadly communicated and propagated among Sii workforce, with support of trainings initiatives that enable proper understanding of its principles.

2. Audience

The Policy applies to the entire Sii workforce, in terms of all dealings and transactions in Poland and all countries where Sii operates. The entire Sii workforce which consists of employees, coworkers, consultants, civil contractors, freelancers, agents, managers, directors and other entities acting on behalf of Sii (hereinafter: Workers), are required to read, understand, and follow the rules set out by this Policy.

In addition, Sii managers are required to enforce the Policy and ensure that Workers for which they are responsible are made aware, understand and adhere to this Policy.

3. Who is responsible for the Policy?

The Board of Directors is ultimately responsible for this Policy and has delegated to the Ethical Committee responsibility for ensuring this Policy complies with Sii legal and ethical obligations. The Ethical Committee has responsibility for monitoring the use and effectiveness of this Policy. The Ethical Committee may delegate tasks to other Workers as may be necessary for the purposes of this Policy.

Persons holding the following positions as the members of the Ethics Committee and their responsibilities are described in *The Decision on the Appointment of an Ethics Committee*.

4. What is corruption, bribery and bribe?

PHRASE	DEFINITION
Corruption	the abuse of entrusted power for private gain. It may include many activities including bribery and embezzlement. It violates public trust, threatens economic and social development and brings damage to fair trade.

Bribery	the most common form of corruption and can be broadly defined as the offering, promising, accepting or soliciting of an inducement, reward, loan, advantage or benefit of any kind to a person in a position of trust or power to influence that person's views or conduct to obtain an improper advantage.
Bribe	an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage. It is important to remember that it is irrelevant whether the bribe was accepted or not, offering the bribe will usually be sufficient for an offence to be committed.

4.1 What is not permitted?

Bribery and corruption can take many forms and it is important to understand what is expected in this regard. It is not permitted for Workers to give, promise to give or offer a payment, loan, reward, gift of a significant value, lavish hospitality to a business partner, public official with the expectation or hope that an improper business advantage will be received.

It is not acceptable for Worker (or someone on Worker's behalf) to:

- a. give, promise to give or offer an unjustified payment, other than symbolic, corporate and marketing gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- b. give, promise to give or offer an unjustified payment, other than symbolic, corporate and marketing gift or hospitality to a public official or third party to 'facilitate' or expedite a routine procedure;
- c. accept a payment from a third party that is offered with the expectation that it will obtain an unjustified business advantage for them;
- d. accept an unjustified gift or corporate hospitality from a third party that it is offered or provided with an expectation that an unjustified business advantage will be provided in return;
- e. threaten or retaliate against another Worker who has refused to commit a bribery offence or who has raised concerns under this policy; or
- f. engage in any activity that might lead to a breach of this Policy.

5. Hospitality and gifts

Gifts are benefits of any kind given as a sign of recognition or good professional relations, without expecting anything in return. They are a way to create or maintain good business relationships. This Policy does not prohibit reasonable, appropriate corporate hospitality to or from third parties if its purpose is to improve the image of the company, present its products and services, or establish cordial relations.

Hospitality or entertainment with the strong intention of influencing anyone's decision making or objectivity, or making the recipient feel unduly obligated in any way, should never be offered or

received. All Workers should always consider how the recipient is likely to perceive the act of hospitality. Similarly, Workers must also decline any invitation or offer of unjustified hospitality or entertainment when made with the actual or apparent intent to influence their decisions.

Reasonable and appropriate hospitality and gifts include the situation when the hospitality or gift:

- a. complies with the local law;
- b. is not made with the intention of influencing a third party to obtain or retain business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favors or benefits;
- c. does not include cash or a cash equivalent (such as gift certificates or vouchers) of significant value, exceeding the symbolic and marketing dimension;
- d. is of a reasonable price – the value must not be likely to call into question the integrity and ethics of the conduct of business (in case of doubt employees address the Ethics Committee via the email address: ethics@sii.pl);
- e. is appropriate to the circumstances – for example, in Poland there is a custom to offer small gifts at Christmas time or elegant business lunch for your potential business partner who visits your offices;
- f. is offered openly, not secretly; and
- g. is not offered to government officials or representatives, or politicians or political parties, without the prior approval of the Ethical Committee.

5.1 Travel and sponsored events

From time to time, customers, prospects, partners and workers are invited to visit Sii facilities or events sponsored by Sii. Sii permits the payment of certain travel and accommodation expenses for those business guests, if it is for legitimate business purposes.

Detailed information on financing travel and events sponsored by Sii is contained in the *Events with Customers* procedure and appropriate HR and administration procedures.

5.2 Gift declarations

An offered gift as well as a received gift is made in complete transparency to the company. Therefore, Sii establishes that every gift with a value of more than PLN 400 which is offered or received, is to be documented with a *Gift Declaration Forms*. For gifts that are exceptions to this rule and do not require a *Gift Declaration Form* – see section 5.3.

The Policy applies equally to gifts offered and received to external stakeholders and Sii Workers.

In some cultures/countries, it may be seen as an insult to reject a gift. Such refusals may adversely affect business relationships. In such circumstances, if the gift is anything other than moderate, the gift should be reported to the Ethical Committee, which decides on whether the gift can be accepted or must be rejected. In case of doubt about compliance with the Policy Workers are invited to consult the Ethics Committee via the email address ethics@sii.pl.

5.3 Exemptions

Certain business hospitalities (such as meals and entertainment) are permitted without pre-approval if they are properly documented (paid for using a corporate credit card). Moreover, according to the Gift Policy, Sii does not require completing a *Gift Declaration Form* in the following cases:

- a. Sii company gadgets – they are not considered as gifts because they are Sii marketing materials, are of a small unit value, so that the notion of corruption loses its substance in this context;
- b. gifts given to Workers and business partners on the occasion of traditional occasions, for example: Santa Claus's Day, Christmas, Boy's Day, Women's Day or Children's Day of little value;
- c. invitations to annual Carnival Balls or football matches - Workers and business partners are invited with accompanying persons;
- d. family events – such as picnics on the occasion of Children's Day or Santa Claus's Day – are intended mainly for employees' children;
- e. Workers' participation in groups of interests and sports events in Sii branded clothes;
- f. invitations to business lunches and events for business partners, which are described in a separate *Events with Customers Procedure*;
- g. invitations to business lunches for Sii Workers as business partners, organized by Customers and Partners;
- h. awards for Workers – such as the award for Worker of the Year, awards given during the annual Siinspiration Event as recognition of effective work, an award in the Cooptation Competition etc. The process of granting and acceptance of these awards are described in a separate HR and administrative procedures.

6. Donations for political parties

We do not make donations or any other contributions to political parties.

7. Record keeping

Sii is required to keep records that accurately and completely reflect the company's transactions and assets. Each year Sii undergoes both financial and security audits performed by globally accredited auditing companies.

No undisclosed or unrecorded company funds will be established for any purpose – such as “off the books” accounts.

The register of filled *Gift Declaration Forms* is kept by the Ethics Committee on an ongoing basis.

8. Workers responsibility

All Workers are obliged to read, understood and comply with this Policy. It is obligatory for all Workers to avoid any activity that may lead to, or suggest, a breach of this Policy.

The violation of the anti-corruption laws can cause criminal, civil and regulatory penalties including fines and/or jail, as imposed by the generally applicable legislation. Non-compliance with the Policy can damage the reputation of Sii and its Workers. The violation of the anti-corruption laws or this Policy by the Worker constitutes a breach of Worker's obligations and can result in disciplinary actions, including dismissal.

8.1 Reporting potential violations

The violation of anti-corruption and bribery laws or of this Policy, should be reported to the Ethical Committee by using an official e-mail: ethics@sii.pl.

Sii is obliged to analyze every report of violation with a great care, according to Sii values and with the highest ethical standards. When the Worker is contacted by any of persons responsible for a particular investigation, he or she is obliged to cooperate during the whole process.

At the end of every investigation Sii is obliged to give an official feedback to declarant. It is necessary to build trust in a procedure and its effectiveness. Moreover, the Ethical Committee is obliged to prepare periodical report about all improvements and seals which Sii implements thanks to this Policy.

8.2 Confidentiality and trust

All reports of incidents are confidential, especially personal data and subject of notification (including data of person suspected being guilty of violation).

At Sii we aim to encourage openness and will support anyone who raises genuine concern in good faith under this Policy.

At Sii, we are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion, that an actual or potential bribery or other corruption offence has taken place, or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavorable treatment connected to raising a concern. If the Worker believes that he or she has suffered any such treatment, they should inform the Ethical Committee by using e-mail ethics@sii.pl.

9. Monitoring and review

The Ethical Committee will monitor the effectiveness and review the implementation of this Policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible.

- a. All Workers are obliged to read this Policy and adhere to its content. As a confirmation of acquaintance with the Policy stands an appropriate statement in the agreements signed by every Worker, concerning internal procedures.
- b. All Workers are responsible for the success of this Policy and should use it in situations of ethical doubts, including danger of corruption.
- c. Workers are invited to comment on this Policy and suggest ways in which it might be improved.

Comments, suggestions and queries should be addressed by using e-mail: ethics@sii.pl.